

KERS Nonhazardous Contribution Rates

| FISCAL YEAR | EMPLOYEE | EMPLOYER |
|---------------------|--|----------|
| 1956 – 1957 | 2.50% of first \$4,200 | 4% |
| 1957 – 1958 | of creditable | 4% |
| 1958 – 1959 | compensation plus | 4% |
| 1959 – 1960 | 4% of excess | 4% |
| 1960 – 1961 | 2.75% of first \$4,200 of creditable compensation plus 4% of excess | 4.50% |
| 1961 – 1962 | 2.75% of first \$4,200 of creditable compensation plus 4% of excess | 5% |
| 1962 – 1963 | 3.50% of creditable compensation | 5.50% |
| 1963 – 1964 | 3.50% of creditable compensation | 5.50% |
| 1964 – 1965 | 3.50% of creditable compensation | 6% |
| 1965 – 1966 | 3.50% of creditable compensation | 6% |
| 1966 – 1967 | 4% of creditable compensation | 7% |
| 1967 – 1968 | 4% of creditable compensation | 7% |
| 1968 – 1969 | 4% of creditable compensation | 7% |
| 1969 – 1970 | 4% of creditable compensation | 7% |
| 1970 – 1971 | 4% of creditable compensation | 7% |
| 1971 – 1972 | 4% of creditable compensation | 7% |
| 1972 – 1973 | 4% of creditable compensation | 7.25% |
| 1973 – 1974 | 4% of creditable compensation | 7.25% |
| 1974 – 1975 | 4% of creditable compensation | 7.25% |
| 1975 – 1976 | 4% of creditable compensation | 7.25% |
| 1976 – 1977 | 4% of creditable compensation | 7.25% |
| 1977 – 1978 | 4% of creditable compensation | 7.25% |
| 1978 – 1979 | 4% of creditable compensation | 7.25% |
| 1979 – 1980 | 4% of creditable compensation | 7.25% |
| 1980 – 1981 | 4% of creditable compensation | 7.25% |
| 1981 – 1982 | 4% of creditable compensation | 7.25% |
| 1982 – 1983 | 4% of creditable compensation | 7.25% |
| 1983 – 1984 | 4% of creditable compensation | 7.25% |
| 1984 – 1985 | 4% of creditable compensation | 7.25% |
| 1985 – 1986 | 4% of creditable compensation | 7.25% |
| 7/1/1986 – 8/1/1986 | 4% of creditable compensation | 7.25% |
| 8/1986 – 6/1987 | 5% of creditable compensation | 7.45% |
| 1987 – 1988 | 5% of creditable compensation | 7.45% |
| 1988 – 1989 | 5% of creditable compensation | 7.45% |
| 1989 – 1990 | 5% of creditable compensation | 7.45% |
| 1990 – 1991 | 5% of creditable compensation | 7.45% |
| 1991 – 1992 | 5% of creditable compensation | 7.65% |
| 1992 – 1993 | 5% of creditable compensation | *7.65% |

(8.66% recommended by KRS Board)

| FISCAL YEAR | EMPLOYEE | EMPLOYER |
|---|-------------------------------|---|
| 1993 – 1994 | 5% of creditable compensation | *7.65% (8.66% recommended by KRS Board) |
| 1994 – 1995 | 5% of creditable compensation | *8.56% |
| 1995 – 1996 | 5% of creditable compensation | *8.56% (8.75% recommended by KRS Board) |
| 1996 – 1997 | 5% of creditable compensation | *8.89% |
| 1997 – 1998 | 5% of creditable compensation | *8.89% |
| 1998 – 1999 | 5% of creditable compensation | *8.03% |
| 1999 – 2000 | 5% of creditable compensation | *8.03% |
| 2000 – 2001 | 5% of creditable compensation | *5.89% |
| 2001 – 2002 | 5% of creditable compensation | *5.89% |
| 2002 – 2003 | 5% of creditable compensation | *3.76% (General Fund Agencies) |
| 2002 – 2003 | 5% of creditable compensation | *(5.89% Agencies with funding sources other than General Fund) |
| <i>Note: For 2002-2003 fiscal year, the KRS Board recommended an employer contribution rate of 5.89%.</i> | | |
| 2003 – 2004 | 5% of creditable compensation | *5.89% (7.53% recommended by KRS Board) |
| 2004 – 2005 | 5% of creditable compensation | *5.89% (10.29% recommended by KRS Board) |
| 2005 – 2006 | 5% of creditable compensation | *5.89% (13.62% recommended by KRS Board) |
| 2006 – 2007 | 5% of creditable compensation | *7.75% (17.13% recommended by KRS Board) |
| 2007 – 2008 | 5% of creditable compensation | *8.50% (48.37% recommended by KRS Board) |
| 2008 – 2009 | 5% of creditable compensation | *10.01% (28.60% recommended by KRS Board) |
| 2009 – 2010 | 5% of creditable compensation | *11.61% (31.29% recommended by KRS Board) |
| 2010 – 2011 | 5% of creditable compensation | *16.98% (38.58% recommended by KRS Board) |
| 2011 – 2012 | 5% of creditable compensation | *19.82% (40.71% recommended by KRS Board) |
| 2012 – 2013 | 5% of creditable compensation | *23.61% (44.55% recommended by KRS Board) |
| 2013 – 2014 | 5% of creditable compensation | *26.79% (45.28% recommended by KRS Board) |
| 2014 – 2015 | 5% of creditable compensation | 38.77% |
| 2015 – 2016 | 5% of creditable compensation | 38.77% |
| 2016 – 2017 | 5% of creditable compensation | 48.59% |

*Per Executive Budget

